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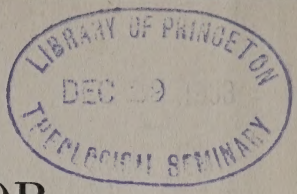

LARGER UNITS FOR EDUCATIONAL ADMINISTRATION A POTENTIAL ECONOMY

PAMPHLET No. 45

By

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LARGER UNITS FOR EDUCATIONAL ADMINISTRATION—A POTENTIAL ECONOMY

By TIMON COVERT

Specialist in School Finance

Many reports published recently, including official State documents, concerning the status of public financial systems point out the need for increasing the size of taxing units in the interest of government efficiency; several such reports produce data indicating possible economies, as well as better service which may follow as a result of enlargement. Taxing units which are said to be too small to function efficiently and economically, at least for certain forms of taxes, range from the State down to the small rural school district. At the last State Legislators' Conference, which was held in Washington in February 1933, more than one speaker called attention to the difficulties a number of States are experiencing in administering the tax on motor fuel. As a remedy, it was suggested that the Federal Government levy and collect motor fuel taxes at licensed refineries and distribute the proceeds to the several States on a rebate plan. Small taxing units have been criticized for years by tax experts who contend that the most efficient and economical State school system is not one which is broken up into thousands of independent school districts.

Examples of inefficient and costly phases of government are plentiful and frequently may be found close at hand. The economic crisis has produced an insistent demand for reducing costs and diminishing waste. This pamphlet presents to those interested in improving governmental service typical information found in various publications of comparatively recent date bearing on the question of economies to be made by means of enlarging the unit for administer-

ing and financing education. A selected list of references is appended.

The information falls under four main heads: I. The State as the Unit; II. The County as the Unit; III. The Township as the Unit; and IV. The Consolidated School District.

Individuals who are endeavoring to secure changes in any social practice generally lean heavily on two kinds of levers: (1) Criticism of current conditions and (2) the example of how some other community has met the need successfully. To make this pamphlet particularly useful, therefore, an attempt has been made to select quotations that emphasize constructive criticism and examples of good practice. Many of the constructive criticisms suggest a method of assembling facts on schools for a given locality which can be readily duplicated in other States and counties.

I. THE STATE AS THE UNIT

A. FOR PROVIDING PARTIAL STATE SUPPORT

In general the State places the major responsibility for the establishment, support, and control of public schools upon county, township, or lesser school districts. This policy of seeming indifference on the part of the State to the welfare of its schools, particularly with respect to their adequate support, stands in contrast to avowed legal responsibility. Each State has by constitutional provision, legislation, and supreme-court decisions established an educational system in which the State is the sovereign and final authority. Logically the final responsibility for financing rests on the State. Furthermore each State fixes minimum standards as to length of term, school attendance, teacher qualification, supervision, and other regulatory features for the conduct of the schools in its various minor school corporations. But the State acts with exceeding caution when it comes to guaranteeing adequate school facilities for all children.

Owing to the prevalent policy of decentralized responsibility great inequalities in educational offerings and in ability to support schools exist in most States. That this

"do-little-or-nothing" policy on the part of the State will eventually give way in all States to a formula which will endeavor to guarantee equal opportunity to all is indicated by legislative trends of the past decade. No other problem in school administration is so consistently before State legislatures as that of adequate equalization funds.

No State leaves the entire burden of school support to its component school districts. The relative amount of the total cost borne by the State varies from less than 1 percent to more than 80 percent.[1]

An arrangement of the States showing their number distributed according to the percent of school revenue provided from State sources follows:

Number of States		Percent of money derived from State [1]
1919–20	1929–30	
3	1	More than 50.
2	1	40–49.9.
8	5	30–39.9.
5	14	20–29.9.
16	12	10–19.9.
14	15	0–9.9.

[1] Includes Federal subsidies to States.

Although this tabulation shows that in 1929–30 fewer States provided 30 percent or more of the school revenue than in 1919–20, the number which provided 20 percent or more had increased. Parenthetically it may be said that most of the States increased the amount of State funds during the 10-year period, but it must be remembered that the local production of revenue was on the increase. While more than half of the States provide less than one fifth and very few provide as much as one third of the revenue used by the public schools, all are committed to the policy of granting State school funds. The wide range in degree of State participation indicates various theories with respect to the purpose of making the grants, or policies less firmly established in some States than in others.

[1] A tabulation showing percentages of revenue derived from State sources by States appears on page 68 of the Biennial Survey of Education in the United States, vol. II, ch. II, and also in State Support for Public Education, by Paul R. Mort, pp. 26 and 27.

Tax limitations of local units.—The revenue-producing ability of many local school-taxing units is not equal to the demands of the school without resorting to types of taxes difficult and uneconomical to administer except on a State-wide basis. Thus there is imperative need for State funds for educational purposes. Furthermore, the question of general property tax relief is insistent, and the State is called upon to bring relief by providing revenue from other sources even in its wealthier districts. The following quotation [2] typifies the general complaint regarding this situation:

1. KANSAS

In order to provide adequate school support and to finance other governmental activities the system of taxation in Kansas will need to be revised. At the present time more than four fifths of the revenue collected for State and local purposes is raised by means of property taxes. A large proportion of the property tax is on real estate, and the owners of agricultural property are carrying a much heavier burden of taxation, according to their income, than the owners of nonagricultural property. The people of Kansas adopted the property tax when the economic conditions of the State were very simple. Wealth consisted chiefly of tangible property and was probably an adequate means of reaching all persons who had any taxpaying ability. In recent years different forms of wealth have appeared and economic classes have arisen who support themselves by their incomes or earnings. Many of these persons have little or no taxable property, yet their incomes represent taxpaying ability. Failure of the property tax to reach these persons is one of its marked limitations. Methods of taxation which will distribute the burden of taxation more in accordance with the taxpayer's income or ability to pay should be established. With such a system of taxation in operation, the people of Kansas will be able to provide sufficient funds to maintain adequate schools and to carry on all the other necessary activities of government, without retarding their social and economic progress.

2. ALABAMA

In the report of a study recently made of the State government of Alabama [3] occurs this statement:

[2] Althaus, Carl B. The trend of school taxes in Kansas. Bulletin of the University of Kansas, vol. 31, no. 7, April 1930. Lawrence, Kans. p. 35.

[3] Institute for Government Research of the Brookings Institution. Organization and administration of the State government of Alabama. Washington, D.C., 1932. p. 259.

The enforcement of a program of drastic economy may alone require a revision of certain of the traditional views of educational organization. For example, a measure of local autonomy in educational administration may be eminently desirable from the standpoint of home rule traditions; it may work well in furthering school-community cooperation; and it may be efficacious in adapting education to different conditions and needs in different parts of the State; but geographical decentralization is a serious obstacle to standardization; and any sort of division of authority and of responsibility means a certain amount of financial waste. Accordingly, if the public schools are to be operated at the least possible cost to the taxpayers, ideas now strongly entrenched in the popular mind may require revision.

3. MISSISSIPPI

In a discussion of the distribution of functions of State and local governments the report of a recent survey of government in Mississippi [4] states:

Distribution of revenues between State and county governments cannot be settled except by an examination of the functions to be financed and the administrative consideration involved. It is in the main simply a question of how public services can be rendered most efficiently and economically. How the question will be decided depends on the character of the functions, as well as the relative efficiency and resources of the different branches of the government * * *.

Many governmental functions cannot be efficiently handled by small local units. The conclusions are reached that in Mississippi as in other States there has been a constant extension of State supervision and control, that this tendency is logical and should be encouraged, that it operates toward efficiency and economy, and that it is not opposed to the principle of popular control.

In approaching the problem of revenue, we find in the State a multiplicity of counties, districts, cities, towns, and villages. These governmental jurisdictions have been created in various ways and from various motives. They vary widely in their resources. Meanwhile, the scope of governmental activity has extended and broadened. The governmental functions are increasing both in number, in scope, and in cost. All these functions are undertaken in the general welfare; and revenue to pay for them must be raised. Poor as well as rich sections of the State must be served. If resources in one region are not adequate to meet the cost, the remaining revenue necessary must be derived from those sections where wealth and income are concentrated.

[4] Institute for Government Research of the Brookings Institution. Report on a survey of the organization and administration of State and county government in Mississippi. By the Institute for Government Research of the Brookings Institution, Washington, D.C., at the instance of the Research Commission of the State of Missssippi. Jackson, Miss., 1932. pp. 29–31.

The time has come when the activities of government in Mississippi as a whole will require a higher degree of centralization and coordination than that now established. Some functions now performed by the local governments may be transferred profitably to the State government. The geographical and administrative structure of local governments may be reorganized. A central body for coordination, supervision, and control may be established. A more liberal system of State grants under proper supervision may be desirable.

The foregoing quotations indicate a conviction on the part of those quoted that it may be economical to rely on the State unit to a greater degree than at present as a source of revenue for education; many others could be added.

State versus local administration.—One question which frequently arises is: Can the State administer various types of taxes more economically than the local taxing district? Since the general property tax is no longer adequate or satisfactory as a source of revenue for education, the question at once arises, Can the local taxing district administer other types which may be desirable, but extremely complex? Two quotations will be sufficient here to call attention to the problems involved:[5]

It would also appear that material improvement in administration of inheritance taxes could well be sought. At the present time there is apparently an undue amount of routine and technicalities surrounding the collection of this tax, as the documents and detailed data required seem to be in excess of what is necessary in order to avoid evasion of the tax. Moreover, while in many instances the administration of this tax is entirely under the control of the State government, in other cases it is a local matter or a combination of State and local. Speaking generally, a State official will administer this tax more efficiently than a local one if for no other reason than that the local officer will ordinarily handle but relatively few estates, while the State official becomes more experienced and efficient because of the larger number of cases to be administered. Administration by both State and local officers is objectionable in that the case has to be taken up with one official first, documents and data furnished, and then after completing with this official, the question has to be taken up again, much of the previous material duplicated and with the inevitable additional delay and annoyance before the case can be settled. . . .

There is a widespread belief, however, that the powers of these State tax boards are still not broad enough. The fiscal history of

[5] Chamber of Commerce of the United States. Fiscal problems of the States. Washington, D.C., 1929. Bulletin 1364 of the Chamber. pp. 32, 45.

our local subdivisions as a whole is not a very pleasant one. The extravagance and sometimes actual corruption of our cities is well known. Although less is known of county government conditions, they are probably no better. Other local subdivisions have not always conducted their fiscal affairs in the most economical or efficient manner. Statutory limitations on debt and tax levies have not proven effective. There is a growing demand for State administrative control over the fiscal affairs of the local subdivisions and some of the States have already taken steps in this direction. New Jersey, for example, prescribed a standardized form of accounting and State audit of local expenditures. Ohio also provides for State audit of the accounts of local spending officers. . . . Under the Indiana system, the State prescribes a form of budget for all the local subdivisions. Any 10 taxpayers of any local taxing unit may appeal to the State board in regard to the proposed tax levy. In case of proposed bond issues, any 10 taxpayers may also appeal to the State board, which has power to approve, reduce, or disapprove the proposed issue.

B. FOR PROVIDING ENTIRE STATE SUPPORT

No State provides complete support for the public-school program maintained therein. However, Delaware since 1921 and North Carolina since 1931 have provided State funds for the entire support of prescribed minimum programs.

Recent legislation in Indiana will provide $600 annually in State funds for each public-school teacher allowed in order to reduce the local tax burden.

1. DELAWARE

The following paragraphs from a discussion [6] of the Delaware State budget for 1934 and 1935, by one who has had much to do with school improvement in that State, call attention to the fact that the highly centralized school system of that State is of comparatively recent development:

Fifteen years ago (1917) the State of Delaware published no budget nor full statement of its property. There existed neither public-school system nor State system of highways worthy of that name. The current assets of the State consisted of $434,316.56 cash and $2,336,907 in securities; the liabilities, $991,785, leaving net assets

[6] du Pont, Pierre S. *and* Montaigne, Gerald. Comments on the Delaware (1934 and 1935) State budget . . . State board of education, Dover, Del., p. 17.

of $1,780,438.56. The State investment in schools and other public buildings was of negligible value; the investment in State highways nothing whatever. Fortunately, on the asset side of the ledger there existed a large amount of what in a corporation is called "goodwill." In Delaware it might have been described as an abundance of love of Country, of State pride, and of determination among its citizens to serve and to accomplish.

Much of the success in rebuilding the affairs of the State has been due to the allotment of definite sources of income to the development of the State highways and of other equally definite sources of income to the development of the public school system. This certain means of support to these two activities was of fundamental importance in securing the initial demonstration of construction work that placed the State in the foremost rank of development. Moreover, the continuation of definite plans of highway and school improvement over a period of 15 years has depended to a great extent upon the existence of specific funds allotted by common consent and approval to those State activities closest to the interests of the people at large.

Concerning the Delaware school code, the State superintendent of education writes in his 1931 annual report to the State board of education.[7]

The experience of a decade would seem to justify for Delaware the establishment of a State system such as was set up by the 1921 legislature—certainly from the standpoint of financial support. The burden has been shifted from real property, which had borne the burden of support for a century, to sources where the load was far less burdensome. The decade which began a State-wide tax rate on real property at 25 cents per one hundred dollars for schools saw that tax rate first reduced to 15 cents, and then entirely eliminated in 1929, except in Wilmington and three special districts. With the present system of financing public schools, the development of our educational system will be limited only by our vision, our energy, and the cooperation of our people directly and through their representatives in the legislature.

It is interesting in this connection to make certain comparisons between the Delaware schools and those of the country at large. From information compiled by the United States Office of Education on State school systems for the school year 1929-30, we find the average number of days of schooling received by Delaware pupils that year was approximately 157, by all pupils in the United States 143 days. The average cost per pupil per day for current

[7] Delaware. State board of education. Annual report of the department of public instruction for the year ending June 30, 1931. State board of education, Dover, Del. pp. 12–13.

expenses in Delaware and also the average for all pupils in the United States was approximately 60 cents. Delaware had school property with a valuation per pupil enrolled worth $176, as compared to $130 for the entire country, while the school debt in Delaware per pupil in average daily attendance was $67, as compared to $114 for the entire country.

A report [8] of the Delaware State Board of Education relative to the tentative appropriation act for the school budget for the biennium, July 1, 1933, to June 30, 1935, illustrates clearly how, with educational curtailments held at a minimum, such an authority with State-wide administrative powers may effectively introduce economy measures throughout the State on a uniform basis. The board reports that maintenance costs, supplies, and miscellaneous items are reduced to the lowest point in order to retain vital features in all schools, also the item of kindergartens is entirely omitted and a 10 percent reduction in teachers' salaries is recommended for the biennium.

2. NORTH CAROLINA

The commission created by the 1929 North Carolina Legislature to study school problems and suggest needed legislation found 195 independent school administrative units, 4 different lengths of schools terms, more than 1,000 semi-independent agencies directing the expenditures of public-school funds and great differences between the legally prepared State budget and those prepared by the several boards of county commissioners.

In the course of its investigation the commission received a memorandum from the North Carolina Tax Relief Association quoting the following article of the State constitution: [9]

> The general assembly at its first session under this constitution shall provide by taxation and otherwise for a general and uniform system of public schools wherein tuition shall be free of charge to all the children of the State between the ages of 6 and 21 years.

[8] Delaware. State board of education. Budget appropriation for 1934 and 1935, recommended by Delaware State Board of Education. Dover, Del., 1933.

[9] North Carolina. Report of the educational commission. Submitted to Gov. O. Max Gardner and members of the general assembly of 1931. Raleigh, N.C., 1930. pp. 3, 136.

Continuing, the memorandum from the Tax Relief Association stated:

> As was contemplated by said article and as the first step in the economical and equal administration of the school system of the State, we respectfully call your attention to the unequal administration of the present school system and the wasteful and extravagant cost as administered under the present law. . . . Under the system as at present administered there are 100 county units, all seeking to function in both purchases and expenditures, and in addition there are numerous other units of expenditures and purchases multiplying the cost of administration. . . . This cost could be materially decreased by having a State system of schools . . . without impairing the efficiency of the school system of the State.

The report of the commission to the 1931 legislature included the following:

> In the light of these facts, therefore, the commission is of the opinion that the schools of North Carolina can be more economically and satisfactorily administered by the adoption of a uniform length of term and by consolidating the money derived both from the counties and from the State into one fund for the current operating expenses of the school, and to have its expenditure controlled and supervised through one central spending agency in each county of the State.

The 1931 Legislature of North Carolina accepted the recommendations of the commission created by the previous legislature and placed the entire cost of the public schools of the State for a 6-month annual term on a State-wide basis.[10] Standards as to teacher load, salaries, transportation, and other items were established. Local school districts were permitted to exceed the State standards and vote to extend terms beyond 6 months. Such extended terms, not exceeding 2 months, are supported jointly by the State and local school districts.

Concerning the 1931 legislation in his State, Dr. Fred W. Morrison, executive secretary of the North Carolina Tax Commission, writes:[11]

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[10] The North Carolina Legislature in 1933 increased the length of the school term, which is supported entirely by State funds, from 6 months to 8 months.

[11] Morrison, Fred W. The taxation and revenue system. *In* State centralization of government in North Carolina, by A. T. Allen and others. Editor, Paul V. Betters. Published by the Brookings Institution, 26 Jackson Place, Washington, D.C., 1932. p. 138.

The compromise finally agreed upon provided for State responsibility for the operation of the 6 months' term according to State standards; for a reduction of some $2,500,000 in the total cost of the 6 months' term; for an increase in taxes on business and industry and incomes of nearly $4,500,000; and for the levy of a State tax on property of 15 cents on the $100 of assessed value * * *.

The total reduction in tax rate resulting from the school and road legislation was 4.1 mills, or $12,160,000 in taxes * * *.

The total tax bill of the State has been multiplied four times since 1919 * * *. The 1931 General Assembly reduced the total cost of government by from 5 to 7 millions * * *.

The most compelling taxation problem facing the State today is found in the absolute necessity that the people recognize the present relation between their tax bill and their social income. It is their obligation to face this question sanely and intelligently, without prejudice and without hidebound tradition that usually finds itself prejudiced against practical reorganization and regrouping of public services, of elemental units of government, and of personnel, to the end that the total public service may be preserved on an equivalent basis of efficiency and a substantially reduced cost.

That certain governmental functions can be administered more efficiently and economically by the State than by its many subdivisions is generally conceded. One State after another has taken over its system of highways. Public institutions of higher learning are supported by the State at large as a matter of course. Perhaps it is, as Dr. Morrison suggests, tradition which prevents more extensive use of the State unit in public-school support and administration.

II. THE COUNTY AS A UNIT FOR SCHOOL SUPPORT

The county is the unit for practically all or at least some school-administrative functions in at least 38 States, and revenue for the schools is produced on a county-wide basis in 33 States. (See U.S. Office of Education Pamphlet No. 34, 1933, *School Administrative Units with Special Reference to the County Unit.*) In most cases the degree to which counties are organized for school-administrative purposes coincides fairly closely to the percentage of the total school revenue derived from county sources. In some States little revenue for the schools other than the

proceeds from fines for law violation within the county and from certain licenses is produced from the county as a unit and few administrative functions are centered in the county; in others the county is the paramount unit for school taxation and control.

Students of government and officials who have studied the problem advocate quite generally, as an economy move, the centralization of many functions of government now performed by minor civil divisions including small school districts. The following quotation vividly portrays wasteful practices caused by a multiplicity of units within a county:[12]

1. LOS ANGELES

One of the major problems facing the taxpayers is the multiplicity of governments within government . . . . In Los Angeles County there are between eighteen and nineteen hundred different districts or governmental units for which taxes are levied. As a result the rate is dependent upon the number of districts in which the property lies. We may have first a county rate, then a city rate, a school rate, a metropolitan water district rate, a flood control rate, and countless others.

The solution of this problem lies in consolidation of like activities, in reduction of overhead, and in simplification of taxing procedure. It offers a fertile field for constructive activity, which must of necessity reduce the burden and increase the efficiency of governmental administration.

2. LAKE COUNTY, IND.

The Lake County, Ind., Taxpayers Association calls attention, in a report of a survey by that body, to the fact that there are 27 separate governmental units in Lake County with 67 boards having power to issue bonds.

3. OKLAHOMA

A report[13] on the cost of government in Oklahoma calls attention to the small valuations of many counties in that State and points out that this situation throws a heavy

[12] Government within government. The tax digest, 10: 120–121, April 1932.
[13] Oklahoma tax economy association. Reducing the cost of county and local government. Oklahoma tax economy association. [Report] June 1932. Oklahoma City, Okla. p. 13.

burden on the taxpayer to maintain the county government. The report states that if the cost of such government is too great, it would be an act of wisdom to effect a voluntary consolidation with a neighboring county.

Consolidation of counties. Although counties have seldom consolidated[14] in recent years official surveys have recommended in a number of instances that sparcely populated counties should unite to reduce overhead costs. Since modern means of transportation makes communication between counties comparatively simple, this step with regard to school administration would be feasible.

4. ILLINOIS

In a study[15] of governmental units in Illinois where both the county and the township units are found we read:

> Illinois has 102 counties. Of these, 86 counties are organized under what is termed "township organization" and 16 organized under what is known as "county organization."
>
> In the 86 counties under township organization there exists a total of 1,443 civil townships. Each one of these townships is a separate and independent tax-levying unit of government and elects one or more supervisors, a town clerk, and an assessor. In addition, the law provides for the appointment of various other township officials. * * *
>
> Under the township system local government functions through both county and township officers. The county system functions through county officers only. The township system makes both the county and township units of taxation; the county system makes the county the only unit. So far as can be observed by anyone who visits counties where the county organization has been established, local government is as efficient and as effective as in counties where the township organization prevails.
>
> It is the purpose of this analysis to apply the acid test of actual expenditures to determine which type of local government is more economical.
>
> In making this study, the cost of both types of government is measured by the amount of taxes which were levied in 1931 and are now being collected in each county. All tax levies for schools and

[14] Kilpatrick, Wylie. Problems in contemporary county government. University of Virginia. Institute for research in the social sciences. Institute Monograph No. 8. University, Va., 1930. p. 320.

[15] Hicks, H. S. County organization versus township organization. *In* The report of the citizens' conference on the crisis in education. Washington, D.C. American Council on Education, 1933. pp. 67–71.

highways have been excluded and only those taxes which are levied for general governmental purposes other than highways and schools are included. The data used are taken from certified reports of the county clerks of the various counties. * * *

It will be noted by referring to the accompanying table, that the counties under township organization are spending more than twice the amount per capita for local government than are the counties under county organization. * * *

Perry County and Clinton County are both located in southern Illinois. They have nearly the same area and nearly equal populations. Perry County functions local government through the county organization plan, and Clinton County through the township organization system—having 15 township and 55 elective officials, as compared with 10 elective officials in Perry County.

In this comparison the difference in the per capita cost of local government is remarkable. In Clinton County it is $4.60 and in Perry County $1.70. If the taxpayers of Clinton County were able to run their county as cheaply as Perry County, they would save over $60,000 this year. * * *

By combining the figures on population, area, and total tax extensions in the 11 counties under county organization, and the 7 counties under township organization, which are involved in this comparison, the following summary is made:

Data pertaining to certain counties in Illinois

Item	11 counties under county organization	7 counties under township organization
Total population	172,346	167,686
Total area	3,552	3,731
Density per square mile	48.5	45
Total tax extensions	$317,223.47	$653,186.40
Per capita cost	$1.84	$3.83
Cost per square mile	$89.30	$175.07
Number of tax-levying bodies	11	114
Number of elective officials	110	370

These figures seem to indicate that governmental cost increases with the increase in tax-levying bodies, and that local government can function much more economically in large rather than small units.

The foregoing figures may serve as a basis for estimating what might be saved by the 85 counties in down-State Illinois if they should decide to reduce the number of taxing bodies by depriving over 1,400 townships of tax-levying powers and thereby eliminate over 4,000 elective officials.

It is apparent that the saving on a per capita basis would be about $2 per person and, on an area basis, about $85.77 per square mile.

In the 85 down-State counties having township organization, 3,404,697 people reside upon 49,467 square miles of land. The saving would therefore be estimated as follows:

On a per capita basis of $2 per person	6,809,394
On an area basis at $85.77 per square mile	4,242,784
Average of the two estimates	5,526,089

It would probably be conservative to say that a total of $5,000,000 (the bulk of which is paid by farmers) might be saved each year in Illinois by simplifying the form of local government and by reducing the present number of nearly 5,000 elected officials to 850.

5. NEW JERSEY

Another illustration[16] of the unnecessary cost of local government reminds us that the division of the county into many small school districts is typical of provisions for local government in general:

* * * It would be impossible to examine these facts [the number and variety of local governmental units] without bias and avoid the conclusions that there are far too many such units. They are crowded one against another, and packed in layers one on top of another. Their boundary lines do not correspond with any natural or logical demarcation of the territory to be governed or the governmental services to be performed. They were created because the State lacked the proper appreciation of what this expansion meant, and because there was no carefully developed policy of dealing with certain local problems the presence of which seemed to demand the creation of additional small municipalities. This was the line of least resistance, but it was also the weakest possible method of dealing with many problems of local administration. In consequence, some of these problems are yet to be solved, while the immense number of separate municipal corporations now constitutes one serious obstacle to a proper attack upon them. * * *

The great number of small units necessarily increases the overhead cost of local government. Each municipality has its full complement of officials and their helpers. The "general government" or overhead management cost of local government in 1928 was 4.9 percent of the total local cost, or $3.87 per capita. It was 8.3 percent of the cost of county government, or $1.40 per capita. The total amount was $14,861,000 for municipalities and $5,397,000 for counties, a grand total of $20,258,000. This, however, is only the direct overhead cost. What part of the grand total of all costs was incurred because of the army of local officers and employees which is engaged

[16] New Jersey. Commission to investigate county and municipal taxation and expenditures. The organization, functions, and expenditures of local government in New Jersey. Report No. 1. Trenton, N.J. 1931. pp. 174–176.

in managing the affairs of the hundreds of small entities, no one can say. The aggregate overhead, $20,258,000, is in itself a large sum to be paid simply for the general government of counties and municipalities. Despite the efforts of some able and conscientious officials, it means a high cost for a type of management which can do but little because of the system to prevent excessive costs for the services which it furnishes.

Another report of the New Jersey Commission states:[17]

The small independent administrative unit is generally recognized to be a wasteful and uneconomical agency for many services now handled locally. The emphasis should be placed upon those changes which will promote greater economy in giving these services without depriving the people of the advantages and benefits expected from government. To illustrate: . . . The small school district is expensive and generally inefficient. Rural township roads and other township functions are both costly and unsatisfactory.

The municipal school district was established by legislative enactment in New Jersey in 1894. Previous to that there existed the local school district of the "little red schoolhouse." The number of school districts in the State was reduced by the 1894 act, which provided that each township, city, incorporated town, and borough should be a separate school district, from 1,403 to about 400. New school districts have been created since by various means including the division of townships. At present the number, approximately 570, is much smaller than formerly.

A. FOR PARTIAL COUNTY SUPPORT AND CONTROL

Evidence is available indicating that the county is an efficient unit for school control and revenue and that its use results in certain economies.

The county high school.—In some instances we find the county divided into small school districts for elementary school purposes but a single unit for secondary grades. A tax for one or more high schools is levied throughout the county. One high-school board for the county locates schools, employs teachers, and administers secondary education with less overhead cost than would be possible if the county were broken up into a number of high-school dis-

[17] Commission to investigate county and municipal taxation and expenditures. Municipal and county financial administration. Report No. 3. J. H. Thayer Martin, chairman of the commission. Trenton, N.J., 1931. p. 15.

tricts, each one attempting to maintain schools. Although more economical, the plan sometimes results in one central county high school somewhat remote from the outer sections of the county. The latter situation can usually be remedied by the formation of joint districts extending across county boundaries.

1. LAKE COUNTY, MINN.

The county superintendent of Lake County, Minn., in discussing the county-unit law under which his county operates, states:[18]

> If this law were to be made State-wide, it would be necessary to distinguish between rural and urban high schools and to leave the urban high-school districts as they now stand with their local boards. The rural high school could well be left a part of the county district.

2. FAIRFAX COUNTY, VA.

Wylie Kilpatrick calls attention to a considerable saving which would result from consolidating high schools of Fairfax County, Va.:[19]

> The average salary of high-school teachers in 1927–28 was $950. A consolidation would effect a saving of $19,950 yearly, or would enable the county to increase salaries. Present costs result from a scattering of buildings. With the present and prospective enrollment, the same grounds and equipment will, upon consolidation, serve the school population at lower cost. The plants of diverse schools prevent full accrediting of the schools.

3. ENTERPRISE, KANS.

The following paragraphs are quoted from a study[20] involving a community high-school district (one consisting of all territory of the county not included in any other

[18] Campton, C. E. The county a school administration unit. Minnesota municipalities, 15: 183, May 1930.

[19] Kilpatrick, Wylie. Problems in contemporary county government. University of Virginia. Institute for research in social sciences. Institute monograph No. 8, 1930. p. 514.

[20] Smart, Thos. J. How better schools for less money may be made available for a Kansas community. Bulletin of education, vol. III, no. 3, February 1931. Bureau of school service and research, University of Kansas, Lawrence. pp. 7, 11–12.

high-school district) and five small neighboring school districts one of which maintains a high school:

> As soon as the Enterprise [small] high school is discontinued under the proposed plan, the district may become a part of the community high-school district and [its] property * * * will then pay the community high-school levy of approximately 2 mills. On its assessed valuation in 1928 this levy would yield $3,105.65. The four 1-teacher districts will continue as at present to pay this levy, which yielded $2,010.46 in the year reported. The five districts would thus pay $5,116.11 to the community high-school district. The community high-school district would then be responsible for the high schooling of the students from these five districts * * *.
>
> The estimated cost of transporting these students to the [community] high school at Chapman is $1,800 per year. This amount might be provided by the districts sending the students. The cost of transporting ($1,800) added to the amount to be raised by the community high-school levy ($5,116) would give a total high-school cost of only $6,916.11. The five districts actually paid $13,287.60 for high-school purposes in 1926–27. The saving to be effected by the plan proposed would be $6,371.49 * * *.
>
> *The proposed plan is not only much more economical than the present arrangement, but it also assures much better schooling at the lower expenditures.* The community high school . . . is ranked as a class A school and Enterprise, as class B. The community high school is recognized in the North Central and other accrediting associations. Each instructor in the community high school offers courses in only a few subjects. The smallness of the Enterprise high school compels the instructors to teach courses in which they are not as adequately prepared as they should be. Vocational courses are offered in [the community high school] which are too expensive to offer in the smaller high school.

Statistics concerning all community high schools and high schools in smaller villages of Kansas for the year 1929–30 indicate higher salaries and lower costs per pupil enrolled and in average daily attendance in the community high schools than in the high schools of the small villages.

Economies in other educational activities.—Some counties divided into small school districts find it possible to provide supervision, health service, library service, and other features of a desirable school program at a moderate cost on a county-wide basis. The cost would be prohibitive for each small district by itself to attempt to provide such services.

B. THE COMPLETE COUNTY UNIT FOR SCHOOL ADMINISTRATION AND TAXATION

The county is the paramount unit for school administration in 12 States [21]; in only 2 or 3 is the county the smallest unit for school revenue. Abundance of data are available, showing costs of operating the schools in these States. Many who have had experience are convinced that economy results from the establishment of the county unit as compared to the small district for school administration and taxation.

1. MICHIGAN

Superintendent Calvin Ennes states [22] in discussing a proposed county unit law for Michigan:

> There are more than 7,000 school districts in Michigan. Under the proposed county unit system Michigan would have . . . 161 school districts and 800 people would assume the direct management and do the work that is now done by nearly 25,000 persons. Therefore considerable money could be saved in officers' salaries. . . . The saving in officers' salaries and fuel and other school supplies in 83 counties under a county unit system would amount to millions in a very short time. . . .

2. PENNSYLVANIA

Cressman states in his study [23] of school administration in Pennsylvania:

> Gross cost eliminations made possible by the county administration and financing of education would be effected in (1) salaries of school-board secretaries, (2) the salaries of treasurers, (3) the cost of auditors' services, (4) the cost of tax collection, and (5) interest on temporary loans due to lack of professional oversight of finance. For the seven Pennsylvania counties these totaled for 1929–30, $272,254.64.

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[21] These States are Alabama, Florida, Georgia, Kentucky, Louisiana, Maryland, New Mexico, North Carolina, Tennessee, Utah, Virginia, and West Virginia.

[22] Ennes, Calvin. County unit would save Michigan millions. Address delivered by Arenac County (Mich.) commissioner of schools before legislative committee of the Michigan Education Association, Lansing, Mich., December 1929. Com. Calvin Ennis, Standish, Mich.

[23] Cressman, George R. Local units for educational administration: Studies in selected counties in Pennsylvania and Maryland. Ph.D. dissertation. University of Pennsylvania.) p. 235. West Chester, Pa. [1932.]

3. OREGON

The following excerpts are taken from a recent report of the Oregon Taxpayers' Equalization and Conservation League:[24]

The report of our committee, including the proposed legislation now embodied in "The County School Law" bill, was adopted by the executive committee of the Oregon Taxpayers' Equalization and Conservation League at a special meeting held in Salem on January 16, 1933.

"The County School Law" bill presents a plan similar to the Utah county school law which has reduced very materially the cost of schools in that State since its state-wide adoption in 1915. Note the following comparison of school costs per pupil in 1930–31 in the seven northwest States.

The average cost per pupil for the six northwest States other than Utah is $114.36. Utah's cost per pupil is only $71.83, or 62.8 percent of the average for the other six northwest States. Utah has only 40 school districts as compared with 2,195 districts in Oregon.

We have in Oregon some 2,750 separate and distinct local taxing units, of which 2,195 are school districts of various types. Under the proposed "County School Law" there would be only 73 school districts consisting of 36 county school districts, 29 city school districts (districts with 1,000 school census), 8 union high schools (these union high schools with territory in more than one county or in a first-class district).

From our study, these larger districts would make very substantial savings possible without in any way crippling the schools. We have in our own State three counties operating under a county school plan which exemplify well the reduction in school costs made possible under that type of organization. These counties of Crook, Klamath, and Lincoln show a rather remarkable reduction in school costs and yet they maintain very good schools. The cost per pupil in the Crook County Unit for the year 1931–32 was $24.30 less than the cost per pupil the last year under the district system in 1920–21. The cost per pupil in 1931–32 in Klamath County under the unit system was $30.96 less than the cost per pupil in 1921–22, the last year under the district system. While figures are not available for the cost per pupil before the unit went into effect in Lincoln County, a reduction of $36.47 per pupil has been made in the last three years from 1928–29 to 1931–32. These reductions are all the more significant when one considers that they were made over a period of years when school costs on the average were increasing rapidly in practically every other county.

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[24] Shrock, M. S. *and others.* Information on county school organization. Oregon Taxpayers' Equalization and Conservation League. M. S. Shrock, committee chairman, Clackamas County, Oreg. Jan. 28, 1933. 4 p., multigraphed.

One of the chief reductions made possible through large school districts is a reduction in the number of classroom units by organizing pupils into larger groups which require fewer teachers. Where the district boundary line stands as a barrier, such a grouping is impossible. This is made clear by a comparison of each of the unit counties with a similar county of approximately the same school enrollment. In making the following comparisons for the school year ending in June 1932 districts of the first class are omitted.

County	Elementary enrollment	Elementary teachers	Elementary pupils per teacher
Crook County (county unit system)	617	28	22
Gilliam County (district system)	623	43	14.5
Lincoln County (county unit system)	1,900	78	24.5
Tillamook County (district system)	1,706	85	20
Klamath County (county unit system)	2,812	96	29
Umatilla County (district system)	2,918	143	20.4

In conclusion, our committee urges the passage of "The County School Law" and its adoption by the voters in every county. It urges further:

1. That the taxpayer organizations in every county appoint a committee to carefully study and investigate the county plan for schools as a means of tax reduction.
2. That taxpayer organizations take aggressive action in promoting the adoption of the county unit in their counties as soon as possible.
3. That no organization pass ill-advised, hastily considered resolutions opposing the county plan for schools without an intelligent, careful study of its merits.

4. KLAMATH COUNTY, OREG.

The Oregon school law provides that any county in the State may, by a majority vote, establish a county school district for the maintenance and administration of all elementary schools in a county situated outside of the city school districts. In May 1922 the voters of Klamath County authorized the formation of a county district in that county. The school report[25] for 1929–30 indicates considerable savings and better school facilities resulting:

The tax rate for elementary schools in 1929–30 is 3.8 mills. This is a uniform levy over all the county district. In place of levies

[25] Peterson, Fred. Report of Klamath County School District. To the board of directors. . . . Klamath Falls, Oreg., Board of Education. Apr. 10, 1930. pp. 6, 10–11, 30–31.

ranging from nothing to as high as 33 mills, as before, a uniform levy of 3.8 mills is the only special levy for elementary schools. Arbitrary district lines, placed without logic and consisting usually of nothing more tangible than a barbed-wire fence, should not limit the educational advantages of those on one side of this fence nor enhance them for those living on the other side. In this time of rapid interchange of population, education ceases to be a local matter, and becomes, in its fundamental aspects, a matter of concern for larger units, the county and State. . . .

During the first years of the county unit a few private conveyances were used for transportation, also one worked-over truck. In 1926 the first busses were purchased. . . . The district now owns and operates 16 busses, hires 4 private conveyances for small routes, and cooperates with high-school districts in maintaining 5 other routes. . . .

Usually each bus route obviates the necessity of an additional school, and in most instances the addition of the pupils to a school center does not require additional teachers. A small school of from 6 to 12 pupils, distributed in a school center of 6 or 8 rooms, makes no noticeable additional teacher burden. . . .

In the 8 years of the county unit in Klamath, the school system has been completely revamped. Eight years ago there was not a single furnace in operation in the whole county district. There was no sanitary plumbing, no school gymnasiums or playsheds, no school busses, no teachers' cottages, not a single piece of permanent play apparatus, no janitors' quarters, one small cafeteria, no fixed salary schedule; organized and supervised music in the rural schools was unheard of; supplies were inadequate and hard to secure in nearly every district; special school levies varied from nothing up as high as 33 mills; buildings were generally in poor repair, and many were inadequate.

Not all the benefits that might have been expected have materialized, but neither have the worst fears of those opposed come to pass. Teachers are better trained and better paid than ever; school plants are adequate and a matter of pride; distant pupils are conveyed to school in comfortable busses, quickly and comfortably; the musical and æsthetic side of school life has been stressed; community life, in its broader sense, has been fostered; and the interests of the people, as seen from the school side, have developed in a way that was impossible under the more restricted conditions of a small district school system.

To an enlightened electorate, a devoted county board which has always subordinated individual differences, and to the helpful attitude of many local committies, is due in very large measure such success as the county system has enjoyed.

5. LAKE COUNTY, MINN.

Superintendent Campton of Lake County, Minn., writes:[26]

The bill [permitting school districts of a county in Minnesota to consolidate into a county school district] became a law in 1927, and was rewritten in 1929. * * * The question of consolidation was submitted to a vote of the people of Lake County and carried with a goodly majority in the rural communities and in the city of Two Harbors. There was very little campaigning for or against the proposition. In the rural communities the people wanted better educational advantages for their children, and the people in the city of Two Harbors were perfectly willing to give it to them. At first we thought we could save money by the consolidation and thus lower the tax rate. In fact, this year we are going to save something like six or seven thousand dollars over the total expenses of all the schools in the county for the preceding year. More could have been saved if the people in the rural communities had been satisfied with the rural schools as they were before consolidation; but they wanted something better in the way of education for their children, and had every right to it. If the consolidation of the schools of Lake County into a county unit has meant only the saving of money, then I would consider it a failure. * * *

We have not built any new buildings; neither do we plan to build any. On the contrary, we are fast closing them. We have nine 1-room school buildings empty and for sale now and will have three more on June 1. In place of running these small schools, we are closing them wherever possible and transporting the children, many times to another 1-room school. We try to run a 1-room school of from 20 to 25 children with the best teacher we can find and good equipment in a comfortable building. Schools with an enrollment of much less than 20 pupils are not justified from either an economic or efficiency standpoint. There are exceptions to be sure, and in our sparsely settled county we have some of these exceptions. We feel that when we close a school and transport pupils, we save about $500 per school per year and give the children better educational advantages.

III. THE TOWNSHIP AS A UNIT

Advantages which the county school district has over smaller districts in the matter of economy and administration pertain also to the township school district but to a lesser extent. That is, the township school district, as found in Pennsylvania, New Jersey, Indiana, and parts of a few other States, usually contains more taxable wealth and

[26] Campton, C. E. The county a school administration unit. Minnesota Municipalities, 15:181, 183, May 1930.

school population than are found in the small school district of many States. For example, according to the Indiana auditor's report for 1928 and the biennial report of the Kansas State superintendent of public instruction for 1927–28, the average assessed valuation per district of Indiana's 1,016 school (township) districts in 1928 was approximately $5,100,000, as compared to an average valuation of $108,706 for the 7,129 1-teacher school districts of Kansas that year. The school census per district of the Indiana township districts averaged 371, while that of the 1-teacher district in Kansas averaged approximately 27.

A. THE COMPLETE TOWNSHIP SCHOOL DISTRICT

When the electors of an entire township vote to centralize their school administrative functions into one unit with one board of education, as may be done in Michigan or Ohio, for example, much duplication of administrative work is automatically eliminated, fewer school officers are needed, and schools can then be located most advantageously within such township. In this connection a comparison of the number of school administrative units in Pennsylvania, a township unit State, with those in Illinois, a small district administrative system (for elementary schools) is enlightening.[27]

State	Number of administrative units	Average area of unit in square miles	Average number units per county	Total number of school board members	Total number of teaching positions	Average number of teaching positions per unit
1	2	3	4	5	6	7
Pennsylvania	2,587	17	38	13,567	57,716	22
Illinois	12,070	5	118	38,635	47,766	4

It is evident that the township school district system, as compared to the small district system, simplifies administration somewhat, and doubtless has some economical advantages. However, it is criticized, as mentioned above,

[27] United States. Office of Education. School administrative units. Washington, Government Printing Office, 1933. (U.S. Office of Education, Pamphlet No. 34, January 1933.)

as not being the best system for present-day school administrative purposes.

PENNSYLVANIA

Superintendent Rule, of Pennsylvania, writes:[28]

The proposed new School Code for Pennsylvania provides that so far as practicable there should be no school district with a population less than 5,000. All existing districts with 10,000 or more population would continue as separate school districts. Remaining districts in each county would be regrouped in "community units," each having a population, so far as practicable, between 5,000 and 10,000. Authority to establish new district lines is given the State council of education.

He names the following advantages of the proposed larger unit:

1. Makes possible immediate savings of from 10 to 20 percent in noninstructional costs through eliminating more than three fourths of the school-board treasurers and secretaries, greatly reduced cost of tax collection, and centralized purchase of books, equipment, and supplies.
2. Provides for establishment of a more efficient budgetary control of school costs.
3. Makes possible the removal of artificial barriers set up by the present small district boundary lines, and the assignment of pupils to the school most convenient to their homes, thus reducing transportation costs to parents, local taxpayers, and the State.
4. Provides for organization of a district on the basis of "a high-school attendance area," or a district large enough to support a high school. Practically every district then would be able to have its own high school. This would largely eliminate nonresident high-school tuition charges, one of the most troublesome of rural district budget items. Regrouping would be possible so as to use existing buildings.
5. Makes possible a more equitable distribution of educational opportunities to the boys and girls of the State, particularly for those of the rural communities.

B. THE TOWN SCHOOL DISTRICT

The unit of school administration and of school revenue in the New England States is, with the exception of a few cities, the town, which may include both rural and urban

[28] Pennsylvania. Department of public instruction. School district population. Harrisburg, Pa. [1933]. State department of education. pp. 1–2.

territory under one school board and one administrative organization. This system was adopted at various times in the past by these States in order that their schools might be administered more efficiently and economically. Centralization outside of the cities was brought about chiefly by abolishing the school districts and placing the schools under the control of the towns.

NEW ENGLAND

The following tabulation shows the reduction of school administrative units in the New England States since 1848 when the small district prevailed there:

State	[1] 1848	1932
Maine	3,580	518
New Hampshire	1,888	244
Vermont	2,276	94
Massachusetts	3,475	355
Connecticut	1,663	161
Rhode Island	332	39
Total	13,214	1,411

[1] Abel, J. F. Consolidation of schools and transportation of pupils. U.S. Bureau of Education, Bulletin 1923, no. 41. p. 66.

These six States were able to reduce their school-administrative units from 13,214 to 1,411 by making the town the administrative and taxing unit for schools with consequent enormous saving in overhead expense.

C. THE TOWNSHIP HIGH-SCHOOL DISTRICT

In some States where the small district for elementary grades prevails, the township has proved to be a feasible unit for the administration of the upper grades. For example, the township high-school district of Illinois frequently consists of a number of smaller elementary school administrative units. The cost of maintaining secondary grades by each small district within the township would be prohibitive, whereas by a pooling of resources and careful planning, the elementary districts are able to maintain an efficient central high school at a reasonable per pupil cost. This type of high school is fairly common in a number of States and is essentially a form of consolidation which will be discussed under the next heading.

IV. THE CONSOLIDATED SCHOOL DISTRICT

In this section data are assembled showing certain economies which may be realized when two or more small school administrative and taxing units are consolidated into a larger one. This organization should not, however, be confused with the "consolidated" school which may be established as a result of the union of districts or by uniting schools within a single school district.

The unit for school administration and taxation for all or a part of the school territory in 26 States is the small district, as distinguished from the township, county or other school district. In these States a township may and frequently does contain several of these small school districts. Thousands of them employ but one teacher each and enroll fewer than 20 pupils. For example, in Kansas, according to a report of the State superintendent of public instruction for the school year 1929–30, the average enrollment per teacher in 7,106 one-teacher schools, most of which were in districts employing one teacher each, was slightly less than 16.

Of the 127,244 school administrative units in the United States, 119,355 [29] are found in the 26 States referred to above. The districts in these 26 States average 18 square miles in area as compared with an average of 28 square miles for township and 377 square miles for county school districts. It is evident that the small district is the most numerous type in the United States and since it is predominantly of the one-teacher type it is equally evident that in a large part of the country effecting economies by eliminating small costly schools involves the problem of consolidating school districts.

1. NEW YORK

Commissioner Graves, of New York State, points out the need for larger school districts in his State in the following words: [30]

[29] United States Office of Education. School administrative units. Washington, Government Printing Office, 1933. (U.S. Office of Education, Pamphlet No. 34, January 1933.)

[30] Graves, Frank P. Effects of the rural school survey of New York State. Elementary School Journal, 23 : 323, January 1923.

Much of the report simply confirms by scientific investigation what has long been known to educators. Our country schools are far from being what we should like to have them * * *. The remedy for these shortcomings, however, together with numerous other details depends in New York upon two more fundamental features, and until these can be realized through legislation and the hearty desire of all rural people to improve school conditions, little can be accomplished. *These basal needs are a larger unit of administration and taxation and an equitable distribution of the burden of tax support.* Practically all abuses are centered in the small district unit of administration, which is out of date and archaic.

Costs in relation to class size.—Since consolidation of small school districts usually results in the establishment of larger schools, the question of costs in large schools as compared to those in small schools is pertinent to this dicussion.

2. ARIZONA

In answer to the question, What possible economies may be effected in Arizona schools? Dr. Larson compiled the following data:[31]

Data concerning costs in Arizona schools, 1930

Number of teachers	Number of schools	Total attendance	Average daily attendance per school	Average cost per pupil
1	2	3	4	5
Elementary:				
1	163	2,227	13.7	$131.61
2	75	2,335	31.1	112.63
3	27	1,428	52.8	105.46
4–5	38	3,131	82.4	111.00
6–9	34	6,180	181.7	85.11
10–14	12	3,495	291.2	80.75
15–24	17	8,488	499.3	83.08
25 plus	21	36,675	1,746.4	84.92
Secondary:				
2–5	14	428	30.4	254.13
6–9	15	1,356	90.4	227.38
10–15	17	2,516	147.4	198.24
16–24	8	2,796	349.5	168.31
25 plus	4	7,103	1,775.7	118.14

The above data show that per pupil costs were highest in schools of the smallest size, both elementary and secondary. In the elementary schools these costs decreased in four instances as the size of the school increased, but in three

[31] Larson, Emil L. School finance and related problems in Arizona. University of Arizona Bulletin, 4: 71–72, January 1933.

instances they increased; in the secondary schools they decreased in all cases as the size of the school increased.

3. COLORADO

An extreme instance of the high cost of a 1-room school is presented by G. S. Klemmedson,[32] associate economist, Colorado Agricultural College:

> Eight years ago, as superintendent of schools in ——— County, Mrs. A created a new school district which included her home. Her husband acted as teacher for her children, the only pupils, until her term of office ended. Then she became teacher at $125 a month. The only pupils were her own children. The "A" home was rented to the district as a schoolhouse at $12.50 a month. Mr. "A" became secretary of the school board at $10 a month, was paid for hauling all the school supplies, and last year was paid $16 for "taking the school census", which meant counting only his own three children. The situation was revealed through the need to draw upon State funds to make up deficits for teachers' salaries.
>
> Naturally this case is an extreme case, but there are many other cases almost as bad. About 500 of these small school districts are the cause of much of the waste and extravagance. School board members who permit this sort of thing are responsible for giving the general public the idea that all school boards have gone wild spending public funds.

4. SOUTH CAROLINA

In spite of the fact that alternation and combination of classes alleviates the difficulty somewhat, small schools are apt to prove costly when figured on the basis of instructional period. This result was obtained by Dr. Fulmer, director of information and research in the South Carolina department of education. He finds costs in the smallest schools comparatively high. The following appears in his summary of a study of all white elementary schools in that State for the year 1931–32:[33]

> If we allow the child in the school which has only one grade per teacher a 30-minute instructional period, then the median instructional period for our 1-teacher schools would be only 5.5 minutes

[32] Klemmedson, G. S. Economics in the operation of public schools. Colorado Experiment Station, Fort Collins, Colo. p. 17.

[33] South Carolina. Department of education. Some facts relative to small elementary white schools in South Carolina. Columbia, S.C., April 1933. State department of education. pp. 2–3.

per grade, for our 2-teacher schools, 9.3 minutes, and 14 minutes for our 3-teacher schools.

In another way, we might say that the school which has only one grade per teacher gives more than five times the instructional period service than is given per grade in the 1-teacher school; more than three times that given by the 2-teacher schools, and more than two times the instructional service given by 3-teacher schools.

If based on length of time of instructional period given, and the annual per capita cost being the same, the per-pupil-minute cost of instructional service in the 1-teacher schools is approximately five and one half times greater than that in schools with only one grade to a teacher. For the 2-teacher schools the same cost would be three and one third times greater and two and one tenth times greater in the 3-teacher schools.

From the facts shown in this study it is clear that the per-pupil-minute cost of instructional service is greater in the 1-, 2-, and 3-teacher elementary schools than it is in schools which have only one grade to a teacher. It is also reasonable to conclude that the efficiency of instructional service is greatly impaired by diminishing the length of the teaching period as is evidenced in the 1-, 2-, and 3-teacher elementary schools.

The above difference in cost and teaching efficiency should be adjusted. In order to properly adjust and remedy this condition, it will be necessary to place these schools under a different method of administration and to abandon the small district system for a larger unit of school administration and centralized control.

5. MENDOCINO COUNTY, CALIF.

In a recent survey report [34] of the schools of Mendocino County, Calif., made to discover possible improvements in educational organization and cost economies, we read:

A study of the present educational situation in Mendocino County reveals four general types of weaknesses which are attributable wholly or largely to defects inherent in the present administrative set-up. Stated briefly, these types of weaknesses are as follows:

(1) Inequalities in educational opportunities afforded children attending school in different districts * * *.

(2) Inequalities in economic burden involved in the support of education * * *.

(3) Inefficient use of educational funds. Costs per child in average daily attendance vary, in the elementary districts, from $57 to $409; and among the high-school districts similar costs vary from $192 to $430 * * *.

[34] Mendocino County survey staff. An educational survey of Mendocino County, Calif. Authorized by F. D. Patton, superintendent, and others. Ukiah, Calif. 1932. pp. 7–9, 35.

(4) Poor articulation between the elementary school and high school.

The surveyors of the Mendocino County schools state, concerning a table on class size:

This table brings out the fact that 68 percent of the schools in the county have from 0 to 15 pupils. This explains why cost per unit of instruction is high. If a school having 5 pupils pays $1,500 per year for a teacher the cost per unit is $300, whereas the school having 25 pupils and one teacher has an average cost of only $60 per unit, or just one fifth as much.

The report recommends that the schools be reorganized into four areas for administration, supervision, and taxation. Although these plans include, as indicated in the following tabulation, new buildings and considerable transportation, a significant actual saving will result.

Statistical summaries on Mendocino school district reorganization plans

A. Reduction in number of schools maintained	37
B. Reduction in number of elementary school teachers	38
C. Additional teachers required:	
(a) Elementary	6
(b) High school	8
D. Total net reduction in number of teachers	24
E. Estimated net reduction in teachers' salaries (high and elementary)	$34,535
F. Estimated reduction in costs other than teachers' salaries	10,225
G. Estimated additional costs of transportation	27,000
H. Estimated net reduction of costs other than for buildings	17,760
I. Estimated costs of necessary additional buildings	18,800

6. FRESNO COUNTY, CALIF.

Taxpayers' associations frequently recommend the consolidation of small school districts in order to effect economies and to improve educational facilities by eliminating small schools. For example, the California Taxpayers' Association reports in its study [35] of the Fresno County schools in that State, which is typical of a number it has made, says:

Unit, or average daily attendance, cost per teacher, shows the influence of the size of the district upon the unit cost. . . . The average cost per average daily attendance for teachers' salaries in

[35] California Taxpayers' Association. Report on the Fresno County schools. Association report no. 151. Los Angeles, Calif., July 1931. pp. 38, 66–68.

the 1-teacher districts is $98.60, or $39.56 more than the average for the county and $28.61 more than the next most costly group.

This report lists the following advantages of consolidation:

In larger schools, better organization of the classes can be made. That is to say, an elementary school sufficiently large to have 8 classes will have at least one teacher for each of the 8 grades. . . .

A second advantage is that larger schools allow for specialization by the teachers for grades and subjects in which they are most skilled. . . .

Cases of nontypical pupils, pupils who for some reason are handicapped and are not able to take their places alongside the normal child, can be handled better in a larger school rather than in a small one. . . .

The educational program of elementary schools should be well coordinated and should be articulated with that of the high schools. . . . The junior high school, used by many of the city districts to bridge the gap between the elementary and high schools, includes the seventh and eighth grades of the elementary school and the ninth and sometimes the tenth grades of the high school. With the governing authority divided between the high-school and the elementary-school districts and further subdivided by the existence of a great number of very small elementary-school districts, it is exceedingly difficult to organize a junior high school in the rural districts. . . .

Four plans for consolidating the schools are submitted in the report with an estimated saving, if complete consolidation is effected, of approximately $500,000 annually over the present small-district plan. These are:

Plan no. 1: Two school districts.—This plan provides for 2 large districts in the county to replace the 178 districts now existing. One of these new districts will contain the city of Fresno and some of the contiguous suburban area; the other, the balance of the county. Both districts include the administration of elementary and high schools. There will be no superimposing of one district upon the other, as at present. * * * If plan no. 1 is adopted, 10 trustees will replace the present number which is over 500. Responsibility for the schools is placed in a few hands rather than in many. This is in conformity with the general trend in public administration. * * *

Plan no. 2: Fifteen school districts.—This plan calls for 15 school districts instead of the 178 now existing. Each of the 15 districts would have jurisdiction over the elementary and high schools. There will be 1 board of trustees and 1 district superintendent in each. * * * The 15 districts are based, in many instances, upon the existing high-school districts. Instead of 18, however, plan no. 2 calls for only 15 areas. The entire area of the county not now

in any high-school district will be assigned to 1 or more of the proposed 15 districts. * * *

Plan no. 3: Eighteen school districts.—The basis of plan no. 3 is the existing high-school districts. The elementary districts within a high-school district can consolidate so that both can be under one head. It is recommended, further, that the 30 elementary districts not in any high-school district be assigned to some such district. * * * It means that there will be 18 governing bodies instead of 178 as at present. This plan provides for practically no change in the high schools but does provide for a change in the elementary schools, and it is here that advantages and economies would accrue. * * *

Plan No. 4: Local unionizations.—Unlike the three plans suggested above, the fourth plan deals not with the county but merely with adjoining elementary-school districts. Substantially, it is a unionization of a few neighboring elementary districts and does not affect the high schools.

7. KANSAS

In a study [36] of Kansas schools regarding excessive costs of maintaining small districts we read:

Possible economies.—Analysis of the situation in 1-teacher elementary schools in Kansas discloses that there were, in 1929–30, 109,000 pupils enrolled in a total of 7,088 of these schools. Two hundred and eighty-one other districts of this type were sending their pupils elsewhere and holding no school of their own. Of the total number 606 schools enrolled from 2 to 6 pupils; nearly 2,000 of these schools had not more than 10 pupils enrolled; half of them had fewer than 15 pupils enrolled. The average attendance was about 82 percent of the enrollment.

There were in the same general area more than 1,300 larger elementary schools, having 2 or more teachers each, and enrolling 92,462 pupils, while more than 500 other elementary schools located in cities of the first and second classes enrolled 98,860 pupils. *These facts tell us that there are 8,200* [37] *public schools in Kansas to provide for approximately 300,000 elementary-school pupils. From the standpoint of either economy in cost or effectiveness of instruction this plan (or lack of plan) in organization is indefensible. The number of excessively small school units is unreasonable and expensive beyond any need.*

Overlooking for the moment the very small property valuation in many of these small districts which maintain 1-teacher schools (in more than half of which the valuation is less than $250,000)

[36] OBrien, F. P. How school costs can be reduced by the elimination of small school units. *In* Practical economies in school administration. Educational monograph no. 3. University of Nebraska publication no. 94. March 1932. pp. 152–153.

[37] Apparently this number should read 8,888.

and the consequently high tax levy for supporting a school, the serious fact disclosed by various investigations is that more often than not the children receive an inferior type of instruction with correspondingly poor results. In the 1-teacher school the typical teacher is a girl, immature, relatively untrained, limited in experience, poorly paid, and essentially transient in that she stays only 1 year in a school.

Reducing costs by combining the smaller of these small school units into larger instruction units will appear easy to understand. In one half of the 7,088 1-teacher schools the enrollment a year ago did not exceed 14 pupils. If it seemed desirable to combine the small enrollments so as to make the typical enrollment 28 to 30 pupils, then by this doubling of the median enrollment approximately one half of the 7,088 teachers (3,544) could be eliminated. The teacher's salary plus the maintenance costs of a 1-teacher school will average approximately $1,000 per year. The total yearly saving by eliminating 3,544 poorly trained teachers will be the impressive sum of $3,544,000.

There is no magic involved in making this substantial reduction in the cost of these schools. It is a practical possibility if the desire to accomplish such a saving is strong enough to express itself in appropriate action. Even if the total amount seems unattainable at once, the principle is not changed thereby. A careful analysis of the distribution of elementary schools in such counties as Barton, Marion, and Marshall, for example, shows that if 1-teacher schools were not located nearer than 4 miles to any other elementary school, there would be an average reduction of 40 percent in the present number of such schools, and the extreme distance of pupils to the nearest school need not exceed about 2 miles. From the viewpoint of serving present needs, there is neither reason nor plan in the number and location of these schools in general.

Actual savings where districts have been consolidated.—Each closed school in Lake County, Minn., where since 1927 all small districts have been consolidated into one, results in a saving of $500 to the taxpayers and a better school for the children concerned. Excerpts from a description of the Lake County reorganization program were presented at some length (see p. 23).

8. KLAMATH COUNTY, OREG.

Another report of educational cost savings after districts were consolidated is that of the schools of Klamath County, Oreg.[38] We read:

[38] Peterson, Fred. Report of Klamath County school district. To the Board of directors * * *. Klamath Falls, Oreg. Board of education, Apr. 10, 1930. pp. 20–21.

"This tabulation includes 7 years of operation under the county unit plan and 1 year under the district plan. During the first 4 years there was an upward tendency in the per pupil cost. During the latter years the tendency is downward. The expenses under the unit include funds for transportation, supplies, playground apparatus, cafeterias, teachers' cottages, and activities that were practically unknown before the adoption of the unit. * * *

Annual expense account and comparisons for years 1921 to 1928. Includes operation and maintenance and new buildings on general levy.

Year	Cost	Enrollment	New buildings	Per capita cost
1	2	3	4	5
1921–22	$118,518.59	1,306	0	$90.74
1922–23	114,886.32	1,257	$2,081.06	91.39
1923–24	116,577.43	1,309	17,245.92	89.04
1924–25	126,734.44	1,267	14,654.23	100.02
1925–26	156,324.70	1,395	4,253.30	112.06
1926–27	163,970.48	1,812	0	90.49
1927–28	166,089.92	1,818	0	91.35
1928–29	185,709.59	2,240	1,895.15	82.90

In the cost per pupil is given only the cost of operation and maintenance, as under the old district plan new buildings were almost invariably paid for by issuing bonds, while the amounts given above under heading of new buildings were paid from general levy of taxes. * * *

9. MICHIGAN

In a study [39] made by the Michigan State Teachers Association, economies in large-size units are shown:

The costs of equal education service, we are told, vary with the size of the system. Other things being equal, unit costs decrease as systems increase in size. Teaching, administrative, and operating loads are more easily distributed among personnel, the expensive small group and surplus service is eliminated. District G with a small high school and a median class size of 12.2 pays $170 per student in average membership for instruction alone. District W, a large system with a median class load of 25, pays $73.77 per student in average membership.

10. PRINCE GEORGES COUNTY, MD.

The county superintendent of Prince Georges County, Md., where the county unit prevails, states in his annual

[39] Frostic, Fred *and others*. Some variables in comparative public-school cost accounting. Michigan Education Association. Bulletin No. 12. Lansing. Mich., March 1930. p. 6.

report [40] for the year 1931–32 that the unit costs per pupil belonging for the year 1931–32 in the white schools of that county in the 20 1-teacher schools averaged $57.04, in the 13 2-teacher schools, $52.66, and in the 29 3-or-more teacher schools, $45.13.

11. SOUTH AFRICA

Officials in foreign lands recognize the wisdom of consolidating small school units. The director of education of the Orange Free State, South Africa, writes in his report [41] for 1931:

> Centralization by means of motor transport means not only a financial saving, but also better educational facilities.

12. ARKANSAS

Cost in relation to school improvement.—Many reports comparing costs in consolidated school districts with those before consolidation call attention to the fact that improvement in educational facilities frequently offsets actual net savings. The movement, nevertheless, is in the direction of good business administration and economy. In a summary [42] of a State-wide survey of the public schools of Arkansas we read:

> No better example of the advantages which accrue from consolidation can be found than Logan County which has been almost entirely consolidated. In 1926–27 there were 104 schools in Logan County, and in 1930–31 there were 41. In 1926–27 there were 210 teachers and in 1930–31 there were 149. During that period the school enumeration decreased 12 percent, yet the total days attended by all pupils increased 4.8 percent. In 1926–27, 49 percent of the enumerated children attended school, while in 1930–31, 52 percent of the enumerated children attended school. In 1926–27 there were only two modern school buildings in the whole county, and these accommodated a very small part of the students in that county, yet the school districts in that county had a bonded debt of $300,000. Their bonded indebtedness has been increased by $184,000, yet the increased indebtedness

[40] Prince Georges County, Md., Board of Education, Public schools of Prince Georges County, Md. School year 1931–32. Upper Marlboro, Md. Dec. 13, 1932.

[41] U.S. Office of Education. The effects of the economic depression on education in other countries. In press at Government Printing Office, Washington, D.C.

[42] Little, Harry A. *and others.* Summary tables of a survey of the public schools of Arkansas. March 12, 1932. State board of education. Little Rock, Ark. pp. 13–14.

has put 90 percent of the children of the county into standard school buildings. In 1926–27 there was only one free high school in the county, the one at Paris, and that was operated for 3 months of the year by public donations. The average length of school term for the county was 6.3 months and only 170 pupils were in the free high schools of the county, while in 1930–31 there were 900 pupils enrolled in free high schools. In 1928–29 only 28 percent of the teachers had 2 years or more of professional training, and in 1931–32, 80 percent of the teachers had 2 years or more of college training.

The average annual salary for teachers in Logan County in 1926–27 was $602, which, multiplied by the 72 teachers which have been eliminated would indicate that $43,344 has been saved in teachers' salaries. The transportation cost for the county is $2,557 per month, plus the depreciation on the busses. If the schools were run for 6.3 months now as they were in 1926–27 the total cost of transportation including depreciation on busses would be less than $23,000. The annual payment on the increased indebtedness of the district is $16,100, and this amount added to the cost of transportation would make an additional cost of $39,100 where $43,000 was saved in teachers' salaries. In other words, if the people of Logan County were content to run their schools for 6.3 months they could do it for $4,244 less cost annually than they actually spent before the consolidations were effected. Not only would the schools cost less, but five times as many pupils would be accommodated in high school as in 1926–27, and they would be taught by teachers who are much better trained. The increase in the cost of the schools in Logan County has come about, not because of consolidation but because the people have demanded longer school terms.

The cost of transportation this year is considerably increased over former years. Payments were made on several busses. Without transportation we would need several more school plants and at least 16 additional teachers. The teachers and upkeep cost of additional schools would require as much as the whole transportation cost, and would serve inadequately only a fraction of the children served by bus routes.

High schools cost less by consolidating small districts.—Many examples of high-school consolidation under various names are to be found particularly in the Middle and Western States. For example, in California we find union high-school districts; in Kansas, rural high-school districts; and in Illinois, township high-school districts. The union of elementary districts for secondary-school purposes concentrates attendance of pupils of high-school age in numbers sufficient for the organization of reasonably large classes. In eliminating the very small class, one of the principal causes of excessive costs is overcome.

13. MISSOURI

The following statement [43] appears in a recent report of the Missouri State department of education:

> Approximately 1,200 high-school pupils are being transported this year from about 50 small high schools and from former "job" high schools [those giving ninth- and tenth-grade work] to larger high schools. These pupils are transported over 1,500 miles of route in upwards of 60 vehicles at an estimated cost of $32,450 for the small high-school districts.
>
> * * * if the small high schools and job schools had remained open it would have cost about $80,450 to operate the high schools alone. An estimated saving of $48,000 has therefore been made to these districts. Based on the number of pupils transported, this saving amounts to $40 per pupil annually and an average annual saving of $960 per school for the 50 schools which are located in 36 counties of the State.

SUMMARY

I. THE STATE UNIT

1. Funds for public schools provided from State-wide sources range in the 48 States all the way from 1 to more than 80 percent of the total school revenue.

2. Experts in government and taxation recommend greater use than commonly made of the State unit for the production of public revenue in the interest of efficiency and economy.

3. Highways are financed and administered more and more as State units. This centralization of effort eliminates duplication and therefore waste of funds.

4. Two States, Delaware and North Carolina, support at State expense standard State educational programs. Both plans have largely supplanted the general property tax with other types, such as the State income tax. Available information indicates that both of these State programs are steps toward economy.

II. THE COUNTY UNIT

1. Twelve States provide for the administration of all or part of their public schools on a county-wide basis and

[43] Crosswhite, Charles C. Small high schools to larger high schools. *In* Department of education bulletin, vol. 7, no. 5, May 1933. State department of education, Jefferson City, Mo. p. 3.

revenue for schools is produced to some extent on a county-wide basis in 33 States.

2. Reports of surveys of government in some States recommended greater use of the county in order to eliminate costly duplication in government; savings reach as high as $60,000 per county under a plan of using the county instead of the township unit. Consolidation of counties is recommended in some instances.

3. Educational administrators and taxpayers associations and other groups have produced concrete data in a number of studies which show that savings and greater efficiency will follow and in a number of instances have followed the adoption of the county-unit plan for school administration and finance.

III. THE TOWN OR TOWNSHIP UNIT

1. Nine States and parts of 3 others (certain cities excepted) use the town, township, or similar civil unit for school administration and taxation. Ordinarily this type of district is larger in area and in scholastic population than the school district of the 1-teacher type. When it replaced the latter type in the New England States, New Jersey, and elsewhere, material savings were effected by eliminating duplication and the establishment of large classes. Frequently, however, this district represents neither a sufficient area nor a natural community and is criticized as being uneconomical.

IV. THE CONSOLIDATED SCHOOL DISTRICT

1. Thousands of school districts in various parts of the United States are of one-teacher type, ordinarily unable to provide more than meager educational facilities.

2. This small type district is widely condemned by economists and other authorities in government as the most expensive and unsatisfactory. They recommend as an economy measure a larger taxing and administrative unit, or the consolidation of small districts.

3. Reports show reductions in costs when districts consolidate, amounting to $500 yearly per small school closed. It is estimated that savings in educational expenditure

amounting to millions of dollars annually in a single State would result from the adoption of the county unit plan of school administration. Since in most cases the consolidated school districts provide much more extensive educational facilities than previously offered by the component districts, costs sometimes are increased.

4. No time is suitable for wasteful procedures in government. Taxpayers should insist on strict economy at all times. At present funds for the support of public education are less plentiful than they have been. It is necessary to reduce costs. In making reductions it is important to move in the direction of genuine economy and effect changes which are desirable in good times and bad. Centralizing government with respect to education in the State, the county, or even union districts is desirable educationally and significant savings result therefrom.

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